A

BILL

To provide for the better Execution of the ſeveral Acts relating to the Revenues, Matters and Things under the Management of the Commiſſioners of Cuſtoms and Port Duties, and of the Commiſſioners of Inland Exciſe and Taxes in *Ireland*.

Note.—*The Figures in the Margin denote the Number of the Folios in the written Copy.*

1 WHEREAS it is expedient to provide for the more effectual Execution of the ſeveral Acts in force in *Ireland*, relating to the ſeveral Revenues, Matters and Things under the Management of the Commiſſioners of the Cuſtoms and Port Duties, and of the Commiſſioners of Inland Exciſe and Taxes in *Ireland*; Preamble.

Be it therefore Enacted by the KING's Moſt Excellent MAJESTY, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That all and every the Powers, Authorities, Rules, Regulations, Penalties, Forfeitures, Clauſes, Matters, and Things whatſoever, contained in Two Acts made in the Parliament of Ireland in the fourteenth and fifteenth Years of the Reign of his late Majeſty King *Charles* the Second, the one intituled, "An Act for the ſettling of the Excize or "new Impoſt upon his Majeſty, his Heirs and Succeſſors, according to the "Book of Rates therein inſerted," and the other intituled, "An Act for "ſettling the Subſidie of Poundage, and granting a Subſidie of Tunnage, "and other Sums of Money, unto his Royal Majeſtie, his Heirs and Succeſſors, the ſame to be paid upon Merchandizes imported and exported "into and out of the Kingdom of *Ireland*, according to a Book of Rates "hereunto annexed," ſhall reſpectively extend and be conſtrued to extend to, and ſhall be applied and made uſe of in the Execution of any Act or 2 Acts in force in Ireland, relating to all Revenues, Matters, and Things whatſoever under the Management of the ſaid Commiſſioners of Cuſtoms

Recital of Iriſh Acts, 14, 15 Car. II c. 8. Exciſe Act, and 14, 15 Car. II. c. 9. Cuſtom Act.

Powers of recited Acts extended to all Acts in force in Ireland, relating to Cuſtoms and Exciſe Matters, under Juriſdiction of Commiſſioners of Cuſtoms and Commiſſioners of Exciſe; and according to the Powers

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which may be given to the Commiſſioners under an Act of this Seſſion.

Cuſtoms and Port Duties, or under the Management of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, in the Exerciſe of the Commiſſions of the ſaid Commiſſioners, and in the Management of all and every the ſeveral Matters and Things by Law put under their Management and Governance, ſo far as the ſaid recited Acts are applicable or can be applied to ſuch Matters and Things reſpectively, as fully and effectually, to all Intents and Purpoſes, as if the ſaid recited Acts, and the ſeveral Powers, Authorities, Rules, Regulations, Penalties, Forfeitures, Clauſes, Matters, and Things whatſoever therein contained, were repeated and re-enacted in this Act, and were applied to the Execution of the ſaid Acts, Matters, and Things reſpectively, and according to the Powers which are or may be veſted in the ſaid Commiſſioners of Cuſtoms and Port Duties, or Commiſſioners of Inland Exciſe and Taxes reſpectively, under or by virtue or in purſuance of an Act paſſed or to be paſſed in the preſent Seſſion of Parliament, for eſtabliſhing certain Regulations in the Collection and Management of His Majeſty's Revenues of Cuſtoms, Exciſe, and Taxes in Ireland, except only ſo far as ſuch Powers, Authorities, Rules, Regulations, Penalties, Forfeitures, Clauſes, Matters and Things, are or ſhall be expreſsly altered or repealed by the ſaid recited Act or this Act, or by any Act or Acts in force in Ireland, relating to the ſaid Revenues of Cuſtoms, Exciſe and Taxes, or either of them.

Officers may be appointed and paid by Commiſſioners, with Approbation of Lord Lieutenant.

And be it further Enacted, That all and every the Collectors, Clerks, Searchers, Waiters, Meſſengers, and all other Officers whatſoever in the Cuſtoms or Exciſe reſpectively, or concerned or engaged in or about the 3
Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or under the Management of the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, or either of them, ſhall be appointed, and all Appointments of the ſaid Officers ſhall be made by the ſaid Commiſſioners of Cuſtoms and Port Duties, or by the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, under their Hands and Seals, with the Approbation of the Lord Lieutenant or other Chief Governor or Governors of Ireland for the Time being, and the ſaid Commiſſioners reſpectively, with the Approbation of the Lord Lieutenant or other Chief Governor or Governors of Ireland for the Time being ſhall have full Power to diſplace the ſaid Officers, or any of them, from time to time, and to place others in their room, and to allow them and every of them ſuch ſeveral Yearly Wages, to be paid them Quarterly, and other incidental Rewards for their Pains and Services, as they ſhall think fit, ſuch Wages and Rewards to be paid out of the Revenues under the Management of the ſaid Commiſſioners reſpectively; and ſuch Officers reſpectively ſhall have the ſame Powers and Authorities, and be ſubject to the ſame Forfeitures, Penalties, Suſpenſions, Removals, and Regulations, in all Reſpects as is or are provided by the ſaid recited Acts, or by any other Act or Acts in force in Ireland, relating to ſuch Officers reſpectively.

Salary or Poundage of Commiſſioners and Sub-Commiſſioners ſhall be allowed by Lord Lieutenant.

And be it further Enacted, That the Commiſſioners and Subordinate Commiſſioners or Sub-Commiſſioners, and Collectors of the Revenues under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, and of the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, ſhall have, for their ſeveral Pains in and about the Buſineſs under their Care and Management reſpectively, ſuch reaſonable Sums of 4
Money allowed them, by way of Poundage or otherwiſe, as the Lord Lieutenant or other Chief Governor or Governors of Ireland for the Time being ſhall think fit.

And

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And whereas Commiſſioners of Cuſtoms and Exciſe are, as the Law now ſtands, to take the Oaths of Office, and be ſworn into their Office before the Lord Chief Baron, or in his Abſence, before the Chancellor of the Court of Exchequer in Ireland, or one of the Barons thereof, which has frequently, on account of their Abſence, proved inconvenient; BE it Enacted, That it ſhall and may be lawful for the Lord Chancellor of Ireland, or Keeper or Commiſſioners for the Cuſtody of the Great Seal thereof, or for the Lord Chief Baron, or in his Abſence for the Chancellor of the Court of Exchequer in Ireland, or one of the Barons thereof, or for the Lord Chief Juſtice, or for any of the Judges of His Majeſty's Courts of King's Bench or Common Pleas in Ireland for the Time being reſpectively, to adminiſter the Oaths of Office to any Perſon or Perſons appointed to be a Commiſſioner or Commiſſioners of Cuſtoms and Port Duties, or a Commiſſioner or Commiſſioners of Inland Exciſe and Taxes in Ireland, and they are hereby empowered to adminiſter ſuch Oath accordingly.

By whom Oath may be adminiſtered to Commiſſioners,

And whereas it may be inconvenient to require the Attendance of the ſeveral Officers of Cuſtoms, Exciſe, and Taxes in Dublin, in order to qualify themſelves for their ſeveral Employments; BE it Enacted, That all and every Perſons and Perſon appointed to any Office or Employment in the Revenue of Cuſtoms or Exciſe, or concerned or engaged in or about the Revenues, under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, ſhall and may, with the Conſent of the ſaid
5 Commiſſioners reſpectively, take the Oath of Office, or any other Oaths which he or they are reſpectively directed or required by Law to take, before their entering on their reſpective Offices, either before ſuch Perſon or Perſons as are now authorized to adminiſter the ſame, or before the Collector of the Diſtrict where ſuch Officer ſhall be appointed to reſide, of and in the ſeveral and reſpective Counties, Counties of Towns, and Counties of Cities in Ireland, where ſuch Officer or Officers ſhall be appointed to reſide; and ſuch Collector is hereby empowered and required to adminiſter the ſaid Oath or Oaths accordingly.

And to Sub-Commiſſioners.

And be it further Enacted, That every Collector of Cuſtoms or Exciſe, or of any of the Revenues under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, ſhall, to every Quarterly Account by him ſent up to the ſaid Commiſſioners reſpectively, annex the following Affidavit, to be by him ſigned, and made before a Juſtice of the Peace within the City or County where ſuch Collector ſhall reſide; (that is to ſay)

Oath of Collector to Quarterly Accounts.

" I *A. B.* Collector of Cuſtoms [*or*, Exciſe, *as the Caſe may be*] do
" ſwear, That I have carefully peruſed and examined the foregoing
" Account of Receipts and Payments for His Majeſty's Uſe, for
" the Quarter ending the Day of
" laſt, containing Pages, and have carefully
" compared the ſame with the ſeveral Vouchers and Entries, and
" that the ſame is, to the beſt of my Knowledge, Judgment, and
" Belief, a juſt and true Account, and contains all the Receipts
" and Payments that I, as Collector, am accountable for, within
" the Period of Time therein comprehended; and further, that the
" ſeveral Arrears returned in the ſaid Account are really due and
" lying out uncollected, as I verily believe.

" So help me GOD."

And,

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Oaths by Collectors to their Yearly Account before Justices of Peace as valid as before the Exchequer.

And, to obviate the Inconvenience which may arise to the Public by the 6
Absence of the Collectors of Customs or Excise in Ireland from their respective Districts, for the Purpose of swearing to their Annual Accounts before the Court of Exchequer; BE it Enacted, That any Oath made by the several Collectors of Customs or Excise respectively, of the Truth of their respective Accounts, before any Justice of the Peace, shall be equally valid, to all Intents and Purposes, as if the same were made before the Court or any of the Barons of the Exchequer; any Law or Custom to the contrary notwithstanding.

Offences committed in the Port and District of Dublin shall be tried before the Chief Commissioners.

And be it further Enacted, That the City, Suburbs, and Liberties of Dublin, and the Port of Dublin, and the several Creeks and Members thereof, and all Parishes, Parts, and Places of the City and County of the City of Dublin and County of Dublin, and all and every the Baronies, Parts, and Places of the same, shall be subject to the Rule and Government of the said Commissioners of Customs and Port Duties, and of the said Commissioners of Inland Excise and Taxes, in all Matters relating to the collecting, managing, and levying all Revenues of Customs and Port Duties, and all Revenues of Inland Excise and Taxes, and all Revenues whatever under the Management of the said Commissioners, or either of them, within the same; and that all Offences committed or to be committed within the District comprehending the said City, Suburbs, and Liberties of Dublin and the Port of Dublin, and the several Creeks and Members thereof, and all Parishes, Parts, and Places of the City and County of the City of Dublin and County of Dublin, and all and every the Baronies, Parts, and Places of the same against any Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the said Commissioners of Customs and Port Duties, shall be heard and de- 7
termined (subject to such Appeal as is hereinafter mentioned) by the said Commissioners of Customs and Port Duties, or any of them; and all Offences committed or to be committed within the said District against any Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the said Commissioners of Inland Excise and Taxes, shall be heard and determined (subject to such Appeal as is hereinafter mentioned) by the said Commissioners of Inland Excise and Taxes, or any of them; and no such Offences committed within the said District shall be heard, tried, or determined by any Subordinate Commissioners or Sub-Commissioners; any Law, Custom, or Usage to the contrary notwithstanding.

Commissioners of Customs and Excise may appoint Sub-Commissioners for trying Offences, subject to such Regulations as are or may be enacted.

And be it further Enacted, That it shall and may be lawful for the said Commissioners of Customs and Port Duties, and for the said Commissioners of Inland Excise and Taxes respectively, or any or more of them respectively, and they are hereby respectively authorized and empowered, from time to time to appoint so many and such Subordinate Commissioners or Sub-Commissioners, in and for any and every District in Ireland (except in the District comprehending the said City, Suburbs, and Liberties of Dublin, and the Port of Dublin, and the several Creeks and Members thereof, and all Parishes, Parts, and Places of the City and County of the City of Dublin and County of Dublin, and all and every the Baronies, Parts, and Places of the same) as the said Commissioners of Customs and Port Duties, and the said Commissioners of Inland Excise and Taxes respectively, or any or more of them respectively, shall from time to time find necessary, to be approved of by the Lord Lieutenant or other Chief Governor of Ireland for the Time being, for the Purpose of hearing and determining all Offences committed or to be 8
committed against any Act or Acts in force in Ireland, relating to the Revenues

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venues of Customs or Excise, or to the Revenues, Matters, and Things under the Management of the said Commissioners respectively, and to give Judgment and award Execution accordingly; and that the said Commissioners of Customs and Port Duties, and the said Commissioners of Inland Excise and Taxes respectively, or any or more of them respectively, shall have full Power to displace such Subordinate or Sub-Commissioners respectively, or any of them, from time to time, as any or more of such Commissioners of Customs and Port Duties, or Commissioners of Inland Excise and Taxes respectively shall think fit, and to place others in their room with the like Approbation, subject to such Regulations, Conditions, and Provisoes, as are or shall be enacted by Law in respect thereof.

Commissioners or Sub-Commissioners a Quorum.

And be it further Enacted, That not fewer than of such Commissioners or Sub-Commissioners respectively, in their respective Districts, shall at any Time proceed to hear, try, and determine any Information for any Offence against any Act or Acts in force in Ireland, relating to the Revenues of Customs and Excise, or to the Revenues, Matters, and Things under the Management of the said Commissioners of Customs and Port Duties, or under the Management of the said Commissioners of Inland Excise and Taxes, or to give Judgment or award Execution thereon; and that any Judgment or Execution which shall be given or awarded by the Majority sitting on the Trial of any Information, shall be valid and effectual to all Intents and Purposes whatsoever; any Thing in the said recited Acts of the Fourteenth and Fifteenth Years of the Reign of his late Majesty King Charles the Second, for the settling the Excise or new Impost upon His Majesty, his Heirs, and Successors, or in this Act, or in any other Act or Acts in force in Ireland, to the contrary notwithstanding.

No Person interested shall try any Offence; Penalty

And be it further Enacted, That no Person shall hear, try, or determine any Offence against any Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the said Commissioners of Customs and Port Duties, or of the said Commissioners of Inland Excise and Taxes, or either of them, or give Judgment or award Execution thereon in any Case in which such Person shall be personally interested or concerned, directly or indirectly, in the Matter or Complaint to be tried, or if he is to gain or lose thereby, on any Account whatsoever; and every Person authorized and appointed to hear, try, and determine any such Offence, shall, if thereto required by the Party or Parties against whom the Information for such Offence is filed, or in case such Information shall be against any Ship or Goods, by the Claimant thereof, take an Oath that he is not interested or concerned, directly or indirectly, in the Matter or Complaint then depending before him, and that he is not to gain or lose thereby on any Account whatsoever, which Oath the Clerk or Person who shall attend for the Purpose of taking down the Depositions of Witnesses at the Trial of such Offence, or any of the Persons authorized and appointed to hear, try, and determine such Offence, is hereby authorized and required to administer; and if any Person shall proceed to hear, try, or determine any such Offence, contrary to the true Intent and Meaning of this Act, such Person shall, for every such Trial so proceeded on, forfeit the Sum of and if such Person shall refuse to take such Oath, such Person shall be and is hereby disqualified and rendered incapable to hear, try, determine, or give Judgment upon the Matter then depending before him, and contained in any such Information; and all Proceedings to be had before him after such Refusal shall be null and void.

Trials shall not be adjourned by Commissioners

And be it further Enacted, That it shall not be lawful for any Court of Commissioners or Sub-Commissioners, sitting to hear, [illegible]

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any Offence againſt any Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, to adjourn the Trial of any Cauſe after the Examination of any Witneſs in ſuch Cauſe ſhall have commenced, except from Day to Day, for the Purpoſe of further trying ſuch Cauſe (Sundays and Holidays excepted) unleſs by the Conſent of both Parties, or upon ſome good and ſufficient Cauſe, to be aſſigned upon Oath by one of the Parties applying for ſuch Adjournment, or his or their Agent or Solicitor, or unleſs upon ſome good and ſufficient Cauſe, to be aſſigned upon Oath by or more of ſuch Commiſſioners or Sub-Commiſſioners ſo ſitting to hear, try, and determine ſuch Offence, if any Adjournment ſhall be deſired and applied for by him or them; and every ſuch Adjournment and Cauſe, upon Oath, ſhall be entered in the Proceedings of the Court, and made a part of the Tranſmiſs.

Officers may challenge Jurors of the ſame Trade as the Defendants, &c.

And be it further Enacted, That where any Action, Information, Indictment, Suit, or Proſecution ſhall be commenced or proſecuted by or againſt any Officer of Cuſtoms or Exciſe, or any Officer appointed by or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties, or the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, for any Matter or Thing done contrary to or in the Execution, or by reaſon or by or under colour of any Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of 11
the ſaid Commiſſioners, or either of them, it ſhall be lawful for ſuch Officer to take Exception to any of the Jurors returned for the Trial of any ſuch Action, Information, Indictment, Suit, or Proſecution, who ſhall be of the ſame Buſineſs, Trade, or Calling, as any Plaintiff, Defendant, Proſecutor, or Traverſer in any ſuch Action, Information, Indictment, Suit, or Proſecution reſpectively; and that it ſhall be lawful for any ſuch Plaintiff, Defendant, Proſecutor, or Traverſer, to take exception to any Officer of Cuſtoms or Exciſe, or Officer appointed by or acting under the ſaid Commiſſioners, or either of them, who ſhall be returned as a Juror for the Trial of any ſuch Action, Information, Indictment, Suit, or Proſecution; and upon Proof of ſuch Exception reſpectively, every ſuch Juror ſhall be ſet aſide, as in the Caſe of other legal Challenges.

Entry in Books of Commiſſioners or Collectors ſhall be admitted as Proof of the Commiſſion.

And be it further Enacted, That on the Trial of any Action, Information, Indictment, Suit, or Proſecution, for or concerning any Matter or Thing done by or againſt any Officer or Officers of Cuſtoms or Exciſe, or any Officer appointed by or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties, or the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, when acting in execution of any of the Proviſions of this Act, or any Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners, or either of them, where it may be neceſſary to prove the Commiſſion or Commiſſions of any Perſon acting as a Sub-Commiſſioner or other Officer, an atteſted Copy of the Regiſtry or Entry of the Commiſſion or Appointment of ſuch Sub-Commiſſioner or other Officer, in any of the Books of or belonging to the ſaid Commiſſioners reſpectively, or in the Book of the Collector of Cuſtoms or Exciſe for the Diſtrict within 12
which ſuch Perſon acted as a Sub-Commiſſioner or other Officer, ſhall be admitted as Evidence that ſuch Perſon was a legal Sub-Commiſſioner or other Officer, and that ſuch Perſon had Authority to act as ſuch Sub-Commiſſioner or Officer without producing the Commiſſion by which ſuch Perſon was appointed: And that where it may be neceſſary to prove any Proceeding, Decree, or Order of the Commiſſioners for Appeals, a true

Proofs of Proceedings of Commiſſioners of Appeals

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Copy of any such Proceeding, Decree, or Order of the said Commissioners for Appeals, attested by their Registrar for the Time being, shall be admitted to be read in Evidence, as if the original Decree or Order of the said Commissioners were produced and proved.

For summoning &c. Parties and Witnesses in Jurisdictions other than where the Offence is tried.

And be it further Enacted, That whenever any Information shall be exhibited in the proper District for exhibiting such Information, any Witnesses or Parties residing in any other District of Ireland may be summoned to appear upon the Trial thereof, in the same Manner as if the Person or Persons so summoned was or were resident and found within the District where such Information was exhibited; and also, that any Warrant of Distress against any Offender, or for Imprisonment of any such Offender, where no sufficient Distress may be had, which shall be issued under or by virtue of any Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the said Commissioners of Customs and Port Duties, or the said Commissioners of Inland Excise and Taxes, or either of them, may and shall be executed upon the Goods and Chattels, or on the Person of such Offender, in any Part or Place in Ireland, in the same Manner as such Warrants might have been executed in the District
13 where the Information was exhibited: Provided always, that no Summons shall issue against any Person to be a Witness, until it shall appear by the Affidavit of some Person, to be made before a Commissioner or Sub-Commissioner within the District where such Information is exhibited, that he is advised, and verily believes, that the Person to be summoned is a material Witness on the Trial of the said Information; and that every Officer who shall issue such Summons without such Affidavit previously made, shall forfeit the Sum of and in case any Person who shall be summoned by virtue of this Act to be a Witness as aforesaid shall wilfully neglect or refuse to appear, or appearing shall refuse to give his or her Testimony concerning the Matter in question, every such Person for such Neglect or Refusal shall forfeit the Sum of

Recital of 14, 15 Car. II. c. 8 § 54. Party aggrieved or dissatisfied with Judgment of Commissioners of Customs or Excise, or their Sub-Commissioners, may appeal.

And whereas by the said recited Act of the fourteenth and fifteenth Years of King Charles the Second, for settling of the Excise or new Impost upon his Majesty, his Heirs and Successors, it is amongst other Things provided, That if any Difference or other Matter of Controversy or Difficulty happen to arise between any Merchant, Trader, or Dealer, and the Commissioners, Sub-Commissioners, Collectors, or other Officers; or if any Person or Persons shall judge him or themselves aggrieved or injured with any Manner of Proceedings had or done by the Commissioners, Sub-Commissioners, Collectors, or other Officers, that it shall and may be lawful for every such Person or Persons to make his Appeal to the Lord Lieutenant, Lord Deputy, or other Chief Governor or Governors and Privy Council of Ireland, or such Persons as they should appoint by Commission under the Great Seal:
14 And whereas it is expedient to amend the said recited Provisions; BE it Enacted, That it shall and may be lawful for any Person, whether Informer, Claimant, or Defendant, who shall think himself or herself aggrieved or injured by, or who shall be dissatisfied with any Judgment or Sentence of the said Commissioners of Customs and Port Duties, or of the said Commissioners of Inland Excise and Taxes, or their Sub-Commissioners respectively, to make his or her Appeal unto the said Lord Lieutenant, Lord Deputy, or other Chief Governor or Governors and Privy Council of Ireland, or to such Commissioners of Appeals appointed or to be appointed pursuant to the said recited Act: Provided always, that such Appeal shall be made within the Space of next after such Judgment or Sentence shall be given, and in Default thereof, that no such Appeal shall afterwards be received: Provided also, that the Party who shall make

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any such Appeal shall serve the Injunction grounded upon such Appeal within the Space of next after such Appeal shall be lodged, or in Default thereof such Judgment or Sentence so appealed from shall be final and conclusive.

Commissioners of Appeal may be sworn before the Chancellor, or any Baron of the Exchequer.

And whereas the Commissioners appointed for hearing and determining Appeals are by the said last recited Act of the fourteenth and fifteenth Years of the Reign of his late Majesty King Charles the Second, directed to take the Oath in the said Act set forth upon such their Appointment, which Oath the Chief Baron of His Majesty's Court of Exchequer is thereby authorized to administer; BE it Enacted, That it shall and may be lawful for the Chancellor of the said Court of Exchequer, or for any one of the Barons thereof, or for the Lord Chancellor of Ireland, or the Keeper of the Great Seal thereof, or for the Commissioners for the Custody of the said Great Seal for the Time being, to administer the Oath required to be taken by the said recited Act, to such Person and Persons as shall or may be from time to time appointed a Commissioner or Commissioners for Appeals, and they are hereby authorized to administer such Oath. 15

On Appeal, Evidence shall be sent to Commissioners of Appeal by the Commissioners who gave the Judgment.

And be it further Enacted, That when any Appeal shall be brought before the said Commissioners for Appeals from any Judgment or Sentence of the said Commissioners of Customs and Port Duties, or of the said Commissioners of Inland Excise and Taxes, or either of them, or their Sub-Commissioners respectively, the said Commissioners or Sub-Commissioners respectively, by whom such Judgment or Sentence shall have been had or given, shall, within next after Service of the Injunction to stop their Proceedings, transmit or cause to be transmitted under Cover, sealed up, and directed to the Registrar of the said Commissioners for Appeals, a true Copy, attested by one of the said Commissioners or Sub-Commissioners, of all the Proceedings and Proofs in the Cause in which such Judgment or Sentence was given; and in Default thereof, such Commissioners or Sub-Commissioners shall respectively forfeit the Sum of each, unless the Delay (if any shall happen) be satisfactorily accounted for by Affidavit before the Commissioners for Appeals.

Penalty on Witnesses refusing to attend, or give Evidence, or send Papers before Commissioners of Appeals.

And be it further Enacted, That in case any Person shall be summoned to appear before the said Commissioners for Appeals, and shall neglect or refuse to appear, or appearing shall refuse to give his or her Testimony concerning the Matter in question, or shall neglect or refuse to deliver or cause to be delivered such Papers and Writings as he or she shall be required to deliver by an Order in Writing from the said Commissioners for Appeals, or their Registrar, as shall then be in his or her Possession or Power to transmit and deliver, every such Person shall, for every such Neglect or Refusal, forfeit the Sum of 16

Commissioners of Appeals may remand Cases not fully tried.

Provided always, and be it Enacted, That whenever it shall appear on any Appeal to the said Commissioners for Appeals, that the Merits of any Case have not been tried, it shall and may be lawful to and for the said Commissioners for Appeals to remand the Proceedings in every such Case to the Commissioners or Sub-Commissioners respectively by and before whom the Judgment or Sentence appealed against was given, to the end that the Merits of every such Cause may be duly tried.

Commissioners of Appeals may empower Persons to take Affidavits.

And be it further Enacted, That it shall and may be lawful to and for the Commissioners for Appeals, or any or more of them, by Commission under their Hands and Seals, from time to time to authorize and empower such Person or Persons as they shall think fit, in the several Counties

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Counties in Ireland, to be Commiſſioners to take and receive Affidavits in any Cauſe depending, or other Proceedings in Cauſes of Appeals, before the ſaid Commiſſioners for Appeals; and Affidavits taken before ſuch Perſon or Perſons as aforeſaid ſhall be of the ſame Force as Affidavits taken before the ſaid Commiſſioners for Appeals are or may be; and for ſwearing and taking ſuch Affidavit, the Perſon ſo empowered or taking the ſame ſhall receive a Fee of and no more.

Form of the Caption of ſuch Affidavits.

17 And be it further Enacted, That no Affidavit taken by any Commiſ-
18 ſioner authorized as aforeſaid, ſhall be read or made uſe of before the Commiſſioners for Appeals, unleſs the Commiſſioner or Perſon who takes the ſame ſhall mention in the Caption thereof the Day of the Month, and the Year when, and alſo the Place in the City, Town, or County, where the ſame ſhall be ſworn, and that he knows the Deponent, or has been credibly informed and believes that he is the Perſon mentioned and deſcribed in ſuch Affidavit.

No Judgment ſhall be reverſed for Informality.

And be it further Enacted, That no Judgment or Sentence of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or of their Subordinate Commiſſioners or Sub-Commiſſioners reſpectively, or of any other Perſon or Perſons authorized to hear or determine any Matters under this Act, ſhall be reverſed for any Informality, Imperfection, or other Defect in Form, either in the Information Proceedings, or Judgment exhibited before or given by them reſpectively.

On Trial of any Information, &c. the Judge may certify probable Cauſe of Seizure, &c.

And be it further Enacted, That in caſe any Information ſhall be commenced and brought to Trial on account of any Seizure made by virtue of this or any other Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland
19 Exciſe and Taxes, or either of them, wherein a Verdict ſhall be found for the Defendant or Claimer, and it ſhall appear to the Court or Judge before whom ſuch Information ſhall have been tried, that there was a probable Cauſe for ſuch Seizure, ſuch Court or Judge may certify on the Record that there was a probable Cauſe for ſuch Seizure, and in ſuch Caſe the Defendant or Claimer ſhall not be entitled to any Coſts of Suit whatſoever; nor ſhall the Perſon or Perſons who made ſuch Seizure, or cauſed the ſame to be made, be liable to any Action, Indictment, or other Suit or Proſecution on account of ſuch Seizure; and in caſe any Action, Indictment, or other Suit or Proſecution ſhall be commenced and brought to Trial on account of any ſuch Seizure, and a Verdict ſhall be given againſt the Defendant or Defendants, if the Court or Judge before whom ſuch Action, Indictment, Suit, or Proſecution ſhall have been tried, ſhall certify on the Record that there was a probable Cauſe for ſuch Seizure, then the Plaintiff or Plaintiffs in any ſuch Action or Suit ſhall not be entitled to Coſts of Suit, nor to more than Damages, beſides the Things ſo ſeized, or the Value thereof at the Time of the Seizure; nor ſhall any Defendant or Defendants in any ſuch Indictment or Proſecution be fined in any greater Sum than

Commiſſioners of Appeals ſhall not abate Penalties.

And be it further Enacted, That it ſhall not be lawful for the ſaid Commiſſioners for Appeals to abate or mitigate any Fine, Penalty, or Forfeiture, which ſhall be adjudged againſt any Perſon or Perſons, Thing or Things, for any Breach of any Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners
20 of Inland Exciſe and Taxes, or either of them, any Thing in the ſaid recited Act of the fourteenth and fifteenth Years of the Reign of his late

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Majeſty King Charles the Second, for ſettling the Exciſe or new Impoſt on his Majeſty, his Heirs and Succeſſors, or any other Act or Acts to the contrary notwithſtanding.

Commiſſioners of Cuſtoms and Exciſe may abate Penalties, according to Regulations and Orders of Treaſury.

And be it further Enacted, That it ſhall be lawful for the ſaid Commiſſioners of Cuſtoms and Port Duties, or for the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, within their reſpective Juriſdictions, or any of them reſpectively, to abate, reduce, or mitigate any Fine, Penalty, or Forfeiture, which may be ſet, impoſed, or adjudged for any Offence whatſoever againſt any Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, ſubject nevertheleſs to ſuch Rules, Regulations, or Orders reſpecting the ſame, as the Commiſſioners for executing the Office of Lord High Treaſurer in Ireland ſhall make, purſuant to the Powers veſted in them by Law for the Purpoſe: Provided always, that Care be had that all Duties due to the Crown from the Party on account of the Goods proceeded againſt, ſhall be fully paid and ſatisfied; and that the Informer or Proſecutor be duly encouraged for his Care, Pains, and Diſcovery, according to the Nature and Quality of the Fraud had, uſed, and diſcovered, and according to the Merits of ſuch Informer or Proſecutor.

All Goods in Poſſeſſion of Party guilty of Offence againſt Revenue Laws, made liable to Diſtreſs.

And be it further Enacted, That all Goods and Chattels whatſoever in the Uſe, Cuſtody, or Poſſeſſion of any Perſon or Perſons convicted of any Offence againſt any Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſ- 21
ſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, ſhall and may be diſtrained by virtue of any Warrant or Warrants legally iſſued againſt the Goods and Chattels of ſuch Perſon, for the levying of any Fine or Penalty inflicted by any ſuch Act Acts, and ſhall and may be ſold for the Payment of ſuch Fine and Penalty, without Regard to any Claim which any Perſon or Perſons may have or pretend to have to ſuch Goods and Chattels upon any Account whatſoever.

Goods not having paid Duty ſhall be forfeited, and may be ſeized.

And be it further Enacted, That all Goods, Wares, and Merchandize whatſoever, by Law ſubject and liable to the Payment of any Duty to His Majeſty, whether a Duty on the Importation thereof or a Duty of Exciſe, or any Duty whatever, under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, and on which any Duty due and payable to His Majeſty, which ought theretofore to have been paid, ſecured, or ſatisfied, ſhall not have been actually paid, ſecured, or ſatisfied according to Law, ſhall be forfeited, and may be ſeized by any Officer appointed by or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, and the Proof that ſuch Duty has been actually paid, ſecured, or ſatisfied, ſhall in all Caſes lie on the Claimant of any Goods, Wares, or Merchandize, which ſhall be ſo ſeized, and not on the Officer ſeizing 22
the ſame.

Officers may break open Places if refuſed Admittance.

And be it further Enacted, That in caſe any Perſon or Perſons ſhall refuſe to permit, or ſhall not ſuffer any Surveyor, Searcher, Waiter, or other Officer appointed by or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties, or the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, to enter or remain in his or their Houſe, Cellar, Vault, Shop, Warehouſe, Storehouſe, or Store Cellar, or other Place or Places, to ſearch

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ſearch for any Goods, Wares, or Merchandize, for which the Duties payable thereupon to His Majeſty have not been fully paid or ſatisfied, and which Goods, Wares, or Merchandize ſuch Officer ſhall have reaſonable Cauſe to ſuſpect to be concealed or depoſited there, in every ſuch Caſe it ſhall be lawful to and for every ſuch Officer or Officers, after ſuch Refuſal, to break open and enter into in the Day-time, in the Preſence of a Conſtable, into any Houſe, Cellar, Vault, Shop, Warehouſe, Storehouſe, or Store Cellar, or other Place or Places belonging to any ſuch Perſon, and to ſearch for any ſuch Goods, Wares, or Merchandize; and in caſe any ſuch Goods, Wares, or Merchandize ſhall be ſo found, to ſeize, attack, carry away, and put the ſame into ſafe Cuſtody.

Officers of Cuſtoms and Officers of Exciſe may ſeize Goods for any Offence againſt either Cuſtoms or Exciſe, and ſuch Offence ſhall be tried in the proper Juriſdiction.

And be it further Enacted, That it ſhall and may be lawful for any Officer of Cuſtoms, and for any Officer whatſoever appointed by or acting under the Commiſſioners of Cuſtoms and Port Duties, to ſeize any Goods, Wares, and Merchandize for any Offence or Offences whatſoever againſt any Act or Acts in force in Ireland, relating either to the Revenues under the Management of the Commiſſioners of Cuſtoms and Port Duties, or to the Revenues under the Management of the Commiſſioners of Inland Exciſe and Taxes, or either of them; and in like Manner, it ſhall and may
23 be lawful for any Officer of Exciſe, and for any Officer whatſoever appointed by or acting under the ſaid Commiſſioners of Inland Exciſe and Taxes, to ſeize any Goods, Wares, and Merchandize for any Offence or Offences whatſoever againſt any Act or Acts in force in Ireland, relating either to the Revenues under the Management of the ſaid Commiſſioners of Inland Exciſe and Taxes, or to the Revenues under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or either of them, any Thing in this Act, or in any other Act or Acts to the contrary notwithſtanding: Provided always, that the Trial of the Offence for which ſuch Goods ſhall be ſo ſeized, ſhall be had, heard, and determined before the Commiſſioners or Sub-Commiſſioners of Cuſtoms and Port Duties, or before the Commiſſioners or Sub-Commiſſioners of Inland Exciſe and Taxes reſpectively, according to the Nature of ſuch Offence reſpectively.

Penalty on Perſons ſtaving or deſtroying Goods to avoid Seizure.

And be it further Enacted, That if any Perſon ſhall ſtave, or otherwiſe deſtroy or damage, or cauſe to be ſtaved, deſtroyed, or damaged, any Veſſel or Package wherein ſhall be contained any Goods, Wares, or Merchandize liable to the Payment of any Duty under any Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, or ſhall ſpill, ſcatter, or deſtroy, or cauſe to be ſpilled, ſcattered, or deſtroyed, any ſuch Goods, Wares, or Merchandize, ſo that the ſame, or any Part thereof, ſhall be thereby damaged or loſt, in order to prevent the Seizure or diſtraining thereof, every ſuch Perſon ſo offending reſpectively ſhall for every ſuch Offence forfeit the Sum of

Penalty on concealing reſcued Goods

And be it further Enacted, That whenever any Goods, Wares, or
24 Merchandize liable to the Payment of any Duties under any Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, ſhall have been ſeized by any Officer, and ſhall have been reſcued or forcibly taken away from the Officer ſo ſeizing the ſame, every Perſon who ſhall knowingly harbour or conceal ſuch Goods, Wares, and Merchandize, and every Perſon in whoſe Houſe or Outhouſe, Offices or Yards any ſuch Goods, Wares, or Merchandize ſhall be found harboured or concealed, ſhall forfeit the Sum of

And

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Seizure of Goods for which Vouchers are not produced for the Duty thereon.

And be it further Enacted, That where any Perſon required to produce Vouchers for the Payment of the Duties payable by Law on Goods, Wares, or Merchandize in the Poſſeſſion of ſuch Perſon, ſhall fail to produce Vouchers for the Payment of Duty on the whole Quantity of ſuch Goods, Wares, and Merchandize, it ſhall be lawful for the Officer or Officers who ſhall examine ſuch Goods, Wares, and Merchandize, to ſeize out of any Part of the ſame a Quantity equal to the Quantity for which no Voucher was ſo produced; and ſuch Goods, Wares, or Merchandize ſo ſeized ſhall be deemed as the Goods, Wares, and Merchandize, for which no ſuch Voucher was produced, and ſhall be forfeited accordingly, as Goods, Wares, or Merchandize, not having paid the Duties due and payable thereon.

Claims ſhall be made within Days after the Seizure, on tendering Claims ſome Place ſhall be named, at which Notices may be ſerved for Claimants.

And be it further Enacted, That when any Goods, Wares, Merchandize, or other Articles or Things ſhall be ſeized, and a Claim ſhall be tendered by any Perſon authorized by Law to make ſuch Claim, ſuch Claim ſhall, within Days after the Seizure of ſuch Goods, Wares, or Merchandize, or other Articles or Things, be tendered to and lodged with the Collector of Cuſtoms or with the Collector of Exciſe, as 25
the Caſe may require, for the Diſtrict within which ſuch Claim ſhall be made, or with the Regiſtrar of Seizures within the Diſtrict where any ſuch Regiſtrar ſhall be appointed, and the Perſon tendering ſuch Claim ſhall, at the Foot of ſuch Claim, mention ſome particular Houſe within ſuch Diſtrict at which Notice or Summons ſhall be left or ſerved for ſuch Claimant with any Perſon; and all Notices or Summonſes ſerved or left for any ſuch Claimant with any Perſon above the Age of Years, reſiding at ſuch Houſe, as ſhall be mentioned or expreſſed at the Foot of ſuch Claim, ſhall be as effectual as if ſuch Claimant was perſonally ſerved; and at the Time of the Entry of any ſuch Claim, the Perſon or Perſons who ſhall enter ſuch Claim ſhall give Security by Bond to His Majeſty, with Two ſufficient Sureties, to be previouſly approved by the ſaid Commiſſioners of Cuſtoms and Port Duties, or by the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, as the Caſe may require, or by the Collector or other principal Officer of Cuſtoms or Exciſe reſpectively for the Diſtrict within which ſuch Claim ſhall be entered, in the Penalty of or ſuch further Sum, not exceeding as ſhall be reaſonably deemed ſufficient by ſuch Commiſſioners, Collector, or other Officers, to anſwer and pay the Coſts which may be occaſioned by ſuch Claim, in caſe of the Condemnation of ſuch Goods or Merchandize, ſuch Coſts to be taxed by the Chief Remembrancer of the Court of Exchequer, or his Deputy; and as often as any ſuch Claim for any Goods, Wares, Merchandize, or other Articles or Things, ſhall be tendered by the Owner or Owners thereof in Perſon, ſuch Claimant or Claimants ſhall, at the Time of tendering ſuch Claim, make 26
and ſign an Affidavit before the Collector or Regiſtrar to whom ſuch Claim ſhall be tendered, that ſuch Claimant or Claimants is or are the true and lawful Owner or Owners of the Goods, Wares, Merchandize, or other Articles or Things ſo ſeized and claimed; and in caſe the Goods, Wares, Merchandize, or other Articles or Things ſo ſeized, ſhall be claimed by any Perſon or Perſons on Behalf of ſuch Owner or Owners, then ſuch Claimant or Claimants ſhall make and ſign an Affidavit before ſuch Collector or Regiſtrar, that ſuch Claimant or Claimants is or are well acquainted with the Hand-writing of the Perſon or Perſons whoſe Name or Names is or are ſubſcribed to the Deputation, Appointment, or Power, by virtue of which ſuch Claim ſhall be made, and that according to the Belief of ſuch Claimant or Claimants, the Name or Names ſubſcribed to ſuch Deputation, Appointment, or Power, is or are the Hand-writing of the

On entering Claim, Security ſhall be given for Coſts, &c.

How Affidavit of Ownerſhip ſhall be in caſe of Claims.

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the Perſon or Perſons whoſe Name or Names is or are thereto ſubſcribed, and that ſuch Perſon or Perſons is or are the true and lawful Owner or Owners of the Goods, Wares, Merchandize, Articles, or Things ſo claimed; and all ſuch Affidavits and Deputations ſhall be depoſited with ſuch Collector or Regiſtrar.

If no Claim made, or, if requiſite, not complied with, Goods ſhall be condemned as for want of Claim.

And be it further Enacted, That in caſe any Owner or Owners of any Goods, Wares, Merchandize, or other Articles or Things ſo ſeized, ſhall neglect to make a Claim of the ſame by himſelf or themſelves, or by ſome Perſon duly authorized, within Days after the Seizure of ſuch Goods, Wares, Merchandize, or other Articles or Things, the Day of Seizure not to be counted as one; or in caſe any Claimant ſhall neglect at the Foot of the Claim to mention the Houſe at which Notices or Summonſes are to be left or ſerved, or ſhall refuſe or neglect to make ſuch Affidavits, or to give ſuch Security at the Time of the Entry of any Claim in Manner hereinbefore reſpectively required, every ſuch Claim ſhall be deemed void and of no effect; and the Collector or Regiſtrar to whom the ſame ſhall be tendered ſhall not receive the ſame, and it ſhall be lawful to proceed to the Condemnation of the Goods, Wares, Merchandize, or other Articles or Things ſo ſeized, as if no Claim whatever had been tendered or made; any Thing hereinbefore contained to the contrary notwithſtanding.

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Notices may be poſted, if no Perſon appears to receive them; and Claim may be heard in Abſence of Claimant on Affidavit of ſerving Notice.

And be it further Enacted, That in caſe there ſhall not be found and appear reſiding, at the Houſe mentioned at the Foot of any ſuch Claim, ſome Perſon above the Age of Years, by whom ſuch Notices or Summonſes required by Law can be and ſhall be received, ſuch Notices or Summonſes ſhall be reſpectively poſted on the Door of ſuch Houſe, at leaſt clear Days before the Time appointed for determining ſuch Claims; and if the Claimant ſhall not appear on the Day mentioned in the Notice or Summons for the Hearing of the Cauſe, then it ſhall be lawful for the Commiſſioners, or other Perſons authorized to hear and determine ſuch Cauſe, to hear and determine the ſame, as if ſuch Claimant had appeared: Provided always, that due Proof ſhall be made by the Affidavit of the Perſon who ſerved or poſted ſuch Notice or Summons, of the Service or poſting thereof, and if poſted, that there was not found any ſuch Perſon on or by whom ſuch Notice or Summons could be ſerved or received reſiding in ſuch Houſe, on whom ſuch Notice or Summons could be ſerved.

Maſter of a Ship may claim the Ship and Cargo for the Owners.

And be it further Enacted, That whenever any Ship or Veſſel, or the Cargo or any Part thereof, ſhall be ſeized for any Offence againſt any Act or Acts in force in Ireland, relating to any of the Revenues, Matters, or Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, it ſhall be lawful for the Maſter or other Perſon having Charge of ſuch Ship or Veſſel, or the Cargo thereof, to claim ſuch Ship or Veſſel, or the Cargo, or any Part thereof, on Account of the Owners or Proprietors thereof, ſuch Maſter or Perſon making an Affidavit before the Officer empowered to receive ſuch Claim, of the Names and Places of Abode of the real Owners and Proprietors thereof, and of the Perſon or Perſons to whom ſuch Ship, Veſſel, or Cargo is conſigned, and alſo performing the ſeveral Requiſites hereinbefore mentioned, with reſpect to Perſons making Claim to any Goods, Wares, and Merchandize ſeized as aforeſaid.

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Ships ſeized may be carried into any Port for Safety, and the Seizure ſhall be tried in the Diſtrict where ſuch Port is ſituate.

And be it further Enacted, That whenever any Ship, Veſſel, or Boat, or the Cargo of any Ship, Veſſel, or Boat, ſhall be ſeized for any Offence againſt any Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, ſuch Ship, Veſſel, or Boat, together with the Cargo, Tackle, Apparel, and Furniture thereof, may be taken and conveyed to any ſuch Port in Ireland as may be thought moſt ſafe and convenient, by the Officer or Perſon or Perſons by whom ſuch Ship, Veſſel, or Boat, or the Cargo thereof, ſhall or may be ſo ſeized, and the Legality of any ſuch Seizure ſhall and may be heard, tried, and determined in the Diſtrict within which ſuch Port ſhall be ſituate, as fully to all Intents and Purpoſes, and with ſuch Powers, as if ſuch Seizure had been actually made within ſuch Diſtrict; any Act or Acts to the contrary notwithſtanding. 29

Ships may be detained for Penalties incurred by the Maſter or Mate.

And be it further Enacted, That whenever any Information ſhall be filed againſt any Perſon being the Maſter or Mate, or having Charge of any Ship or Veſſel, for any Penalty under any Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, or relating to ſuch Ship or Veſſel, or ſuch Perſon as Maſter or Mate, or having Charge of ſuch Ship or Veſſel, for any Offence committed during the Time he acted as Maſter or Mate, or the Perſon having Charge of ſuch Ship or Veſſel, it ſhall and may be lawful for any Officer or Officers appointed by or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties to detain the Ship or Veſſel of which ſuch Perſon againſt whom ſuch Information ſhall be filed is or had been Maſter or Mate, or ſhall have had or ſhall have Charge, until the Penalties with which ſuch Perſon ſhall be charged ſhall be paid, or Security given for the Payment thereof by Bond to His Majeſty, His Heirs, and Succeſſors, with ſufficient Sureties in Double ſuch Penalties, before the Collector and Comptroller of the Port in which ſuch Ship or Veſſel ſhall be detained (which Bond ſuch Collector and Comptroller are hereby authorized to take) conditioned to pay ſuch Penalties, in caſe ſuch Perſon ſhall be adjudged to pay the ſame, and thereupon it ſhall and may be lawful for the ſaid Commiſſioners of Cuſtoms and Port Duties, or for the Commiſſioners of Inland Exciſe and Taxes reſpectively, as the Caſe may require, to order ſuch Ship or Veſſel to be delivered up: Provided always, that upon Acquittal of ſuch Perſon by the ſaid 30 Commiſſioners of Cuſtoms and Port Duties, or by the ſaid Commiſſioners of Inland Exciſe and Taxes, or their Sub-Commiſſioners reſpectively, or by the Commiſſioners of Appeals, in caſe any Appeal ſhall be brought, and due Proof made of ſuch Acquittal, it ſhall and may be lawful for the ſaid Commiſſioners of Cuſtoms and Port Duties, or the ſaid Commiſſioners of Inland Exciſe and Taxes, or for the ſaid Commiſſioners of Appeal, as the Caſe may require, to order ſuch Bond to be vacated, and the ſame ſhall be vacated accordingly.

Maſter of Ship ſhall name a Place for receiving Notice of Trial.

And be it further Enacted, That in all Caſes where any ſuch Information ſhall be filed againſt any Perſon being the Maſter or Mate, or having the Charge of any Ship or Veſſel, and ſuch Ship or Veſſel ſhall be detained as aforeſaid, it ſhall be lawful for the Officer who ſhall detain ſuch Ship or Veſſel to retain the Poſſeſſion of ſuch Ship or Veſſel with all her Tackle, Apparel, Ammunition, and Furniture, until the Perſon againſt whom ſuch Information ſhall be filed ſhall lodge in the Office of the Collector of the Cuſtoms for the Diſtrict within which ſuch Information ſhall be filed, a Notice in Writing, ſpecifying ſome particular Houſe within the Diſtrict

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Diſtrict where Notice of Trial ſhall be left or ſerved; and that all Notices ſerved or left for ſuch Perſon or Perſons at ſuch Houſe as ſhall be ſo mentioned in ſuch Notice, ſhall be valid in Law, and as effectual as if the Perſon or Perſons againſt whom ſuch Information ſhall be filed were perſonally ſerved with ſuch Notice, in like Manner as is herein provided with
31 reſpect to Notices of Trial by Perſons tendering any Claim.

Ships condemned ſhall be diſcharged from Wages.

And be it further Enacted, That when any Ship or Veſſel ſhall be condemned for any Offence againſt any Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, ſuch Ship or Veſſel ſhall be diſcharged from all Demands whatſoever for Wages claimed by Mariners for having ſerved on board ſuch Ship or Veſſel; any Law, Uſage, or Cuſtom to the contrary notwithſtanding.

Proceſs not to iſſue on account of Prize Money for Mariners on board Cuſtoms Veſſels.

And be it further Enacted, That it ſhall not be lawful for any Proceſs to iſſue at the Suit of any Mariner belonging to any Veſſel employed in the Service of the ſaid Commiſſioners of Cuſtoms and Port Duties againſt the Commander thereof on account of Prize Money, or Wages due or alledged to be due to ſuch Mariners; any Law, Uſage, or Cuſtom to the contrary notwithſtanding.

Goods ſeized may be removed to Place of Security in a neighbouring Diſtrict, and Legality of Seizure may be tried within ſuch Diſtrict.

And be it further Enacted, That it ſhall be lawful to convey all Goods, Wares, and Merchandize, ſeized for any Breach of any Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, from the Place where they have been actually ſeized in any Diſtrict in Ireland, to His Majeſty's Stores, or ſome other Place of Security in any neighbouring Diſtrict to which ſuch Goods, Wares, or Merchandize can with Safety be conveyed, if the Officer ſeizing the ſame ſhall think neceſ-
32 ſary ſo to do; and the Legality of ſuch Seizure ſhall and may be heard, tried, and determined in ſuch neighbouring Diſtrict, as fully to all Intents and Purpoſes, and with ſuch Powers, as if ſuch Seizure had been made within ſuch Diſtrict; any Act or Acts to the contrary notwithſtanding.

For regulating Notice of Seizure and Trial, in caſe Removal of Goods ſeized.

Provided always, and be it Enacted, That in every ſuch Caſe a Seizing Note ſhall be lodged as well in the Office of the Collector of the Cuſtoms or Exciſe, as the Caſe may require, for the Diſtrict in which ſuch Seizure ſhall have been actually made, as in the Office of ſuch Collector of the Diſtrict into which ſuch Goods, Wares, and Merchandize ſhall be taken and conveyed; and in caſe a Claim for the ſame ſhall be made within either of ſuch Diſtricts, Notice ſhall be given to the Perſon who ſhall ſo claim, of the Time and Place when and where ſuch Trial ſhall be had,
Days at the leaſt before the Day appointed for ſuch Trial.

Parties (with Conſent of Commiſſioners of Cuſtoms or Exciſe) may apply for Writ of Appraiſement, &c.

And be it further Enacted, That it ſhall and may be lawful for the Owner or Owners of any Goods, Wares, or Merchandize, and for the Maſter or Commander of any Ship or Veſſel reſpectively, which ſhall be ſeized for any Breach of any Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, upon producing a Conſent in Writing under the Hands of any of the ſaid Commiſſioners of Cuſtoms and Port Duties, or any of the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively (according as ſuch Goods, Wares, or Merchandize, or Ship or

 Veſſel,

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Veſſel, ſhall have been ſeized by the Officers appointed by or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively) to apply to the Court of Exchequer in Ireland for a Writ of Appraiſement, to value and appraiſe ſuch Goods, Wares, and Merchandize, or ſuch Ship or Veſſel ſo ſeized, upon which Writ (in caſe the ſaid Court of Exchequer ſhall grant the ſame) ſuch Proceedings ſhall and may be had as have been uſual in Caſes where by Law Writs of Appraiſement have iſſued; and on the Return of the Appraiſement or Value of ſuch Goods, Wares, or Merchandize, or of ſuch Ship or Veſſel, the Party or Parties applying for ſuch Writ of Appraiſement, together with ſufficient Sureties, ſhall enter into a Recognizance to His Majeſty, in Double the Value of ſuch Appraiſement, before the Chancellor or one of the Barons of the ſaid Court of Exchequer, or before ſuch other Perſon or Perſons as they or any of them ſhall appoint by Commiſſion to be iſſued out of the ſaid Court of Exchequer, conditioned to pay ſuch appraiſed Value, and all other Penalties and Forfeitures attending ſuch Seizures, in caſe the ſaid Goods, Wares, or Merchandize, Ship or Veſſel reſpectively ſhall be condemned, and conditioned to pay the Duties due and payable upon ſuch Goods, Wares, or Merchandize, in caſe the ſame ſhall be acquitted; and thereupon the Chancellor or any of the Barons of the Exchequer ſhall award a Writ of Delivery in the uſual Manner for ſuch Goods, Wares, or Merchandize, or for ſuch Ship or Veſſel, ſo ſeized as aforeſaid: Provided always, that upon the final Acquittal of ſuch Goods, Wares, or Merchandize, or of ſuch Ship or Veſſel, from ſuch Seizure as aforeſaid, by any Commiſſioners or Sub-Commiſſioners of Cuſtoms and Port Duties, or by any Commiſſioners or Sub-Commiſſioners of Inland Exciſe and Taxes reſpectively, or any of them, as the Caſe may require (or by the Commiſſioners for Appeals, in caſe any Appeal ſhall be brought); and upon Payment of the Duties due and payable upon the Importation of ſuch Goods, Wares, and Merchandize, and due Proof made thereof before the ſaid Chancellor or any of the Barons of the ſaid Court of Exchequer, and Notice given to His Majeſty's Attorney General of Ireland for the Time being, the ſaid Chancellor or any of the Barons of the ſaid Court of Exchequer ſhall order the ſaid Recognizance to be vacated, and the ſame ſhall afterwards be void to all Intents and Purpoſes whatſoever. 33 34

Goods ſeized ſhall not be delivered by Replevin, &c. without Leave of Court of Exchequer.

And be it further Enacted, That no Writ of Replevin, Writ of Deliverance, or Writ of Recaption, ſhall at any Time hereafter be executed without Leave firſt obtained for that Purpoſe from the ſaid Court of Exchequer, for any Goods, Wares, or Merchandize ſeized or detained under or by virtue of any Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things, under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, unleſs ſuch Goods, Wares, or Merchandize ſhall be firſt acquitted by due Courſe of Law.

Where Goods are forfeited, the Packages ſhall be alſo forfeited.

And be it further Enacted, That in all Caſes where any Goods, Wares, or Merchandize ſhall be forfeited and ſeizable under any Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, all Caſks, Caſes, Sacks, Bags, and all and every Package and Covering whatſoever in which ſuch Goods, Wares, or Merchandize ſhall be found, ſhall alſo be forfeited, and may be ſeized. 35

Regulations for Sale of periſhable Goods.

And be it further Enacted, That all periſhable Goods, Wares, and Merchandize, which ſhall be ſeized or diſtrained under or by virtue of any Act or

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or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them reſpectively, ſhall and may, at any Time after the Seizure or diſtraining thereof, notwithſtanding any Injunction or other Order from or by the Commiſſioners for Appeals, whether ſuch Goods, Wares, or Merchandize ſhall have been claimed or not, be ſold by Order of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, or with the Conſent of the Owner of ſuch Goods, Wares, and Merchandize, by Order of of the ſaid Commiſſioners reſpectively, or with ſuch Conſent as aforeſaid, by Order of the Collector or other Chief Officer of Cuſtoms or Exciſe for the Time being, for the Diſtrict (except the Diſtrict of the Port, City, and County of Dublin) in which ſuch Goods, Wares, or Merchandize ſhall have been ſeized or diſtrained, or into which they ſhall have been conveyed purſuant to the Proviſions of this Act; and the Produce ariſing by and from ſuch Sale ſhall be accounted for and paid to ſuch Perſon and Perſons reſpectively as ſhall be
36 by Law entitled thereto, within after the Expiration of the Time limited by Law for appealing from any Judgment or Proceeding, whereby ſuch Goods, Wares, or Merchandize, ſhall be condemned or acquitted, or in caſe of any Appeal, within after the Determination of ſuch Appeal; and the Produce ariſing by and from ſuch Sale, after deducting the Duty due and payable to His Majeſty on ſuch Goods, Wares, or Merchandize, being paid to the Perſon or Perſons entitled thereto, ſhall be in full Satisfaction of the Goods, Wares, and Merchandize ſo ſeized: Provided always, that Ships, Veſſels, Boats, and Beaſts of Burthen, ſhall be deemed to be periſhable Goods, within the Intent and Meaning of this Act.

How Diſputes between Officers, reſpecting Proportions of Penalties, ſhall be determined.

And be it further Enacted, That in every Caſe where Two or more Perſons ſhall claim any Right to any Reward on account of any Seizure, Penalty, or Forfeiture, which they may be entitled to, it ſhall and may be lawful for the ſaid Commiſſioners of Cuſtoms and Port Duties, or for the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, or ſuch Perſon as the ſaid Commiſſioners reſpectively ſhall appoint for the Purpoſe, to hear the ſeveral Claims and Demands of ſuch Perſons as may think themſelves entitled to any Reward on account of any Information, Diſcovery, or Seizure, and to make an Order for the Diſtribution of the ſame, in ſuch Proportions as may be juſt, which Order, if made by the ſaid Commiſſioners of Cuſtoms and Port Duties, or by the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, ſhall be concluſive to the ſaid Par-
37 ties; but if ſuch Order ſhall be made by ſuch Perſons ſo appointed as aforeſaid in any Diſtrict, and the Perſon or Perſons making any ſuch Claim or Claims ſhall think himſelf or themſelves injured by ſuch Order, it ſhall be lawful for ſuch Perſon or Perſons to appeal from ſuch Order to the ſaid Commiſſioners reſpectively; and ſuch Commiſſioners ſhall, and they are hereby authorized and empowered to receive ſuch Appeal or Appeals, and to affirm, vary, or amend ſuch Order, in ſuch Manner as may be juſt, which Affirmance, Variation, or Amendment, made upon ſuch Appeal, ſhall be final and concluſive to the ſaid Parties; provided that every ſuch Perſon who ſhall ſo think himſelf aggrieved or injured, ſhall make ſuch Appeal within the Space of next after ſuch Order ſhall be given, and in Default thereof that no Appeal ſhall be afterwards received.

Penalty on Officers neglecting to take Bonds duly ſtamped.

And be it further Enacted, That where by any Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Manage-

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ment of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, any Perſon is or ſhall be required to enter into Bond before any Officer or Officers of Cuſtoms or Exciſe, or before any Officer or Officers appointed by or acting under the ſaid Commiſſioners, or either of them, in caſe any ſuch Officer or Officers ſhall omit or neglect to take ſuch Bond, or ſhall take the ſame without its being duly ſtamped as required by Law, every ſuch Officer ſhall forfeit the Sum of

Penalty on Collector, &c. deſtroying or concealing, or refuſing to deliver up Books of Account, on Notice and Demand.

And be it further Enacted, That if any Collector, or any Clerk of any Collector, or other Perſon or Perſons, ſhall wilfully deſtroy, or cauſe to be deſtroyed, or ſhall wilfully obliterate or deface, or cauſe to be obliterated or defaced any of the Books of Account appertaining to His Majeſty's Revenue, or belonging to the Office of any Collector of Cuſtoms or Exciſe; or if any ſuch Collector, Clerk, or other Perſon, ſhall wilfully take away or ſecrete any ſuch Books, or ſhall not within after Demand made by any Perſon authorized by the ſaid Commiſſioners of Cuſtoms and Port Duties, or by the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, or any of them by Writing under his or their Hands and Seals, deliver to ſuch Perſon ſo authorized all ſuch Books as ſhall be in his, her, or their Cuſtody, Power, or Poſſeſſion, and certify upon Oath, if required, that he, ſhe, or they has or have no other ſuch Book appertaining to His Majeſty's Revenue which have been ſecreted, every ſuch Collector, Clerk, or other Perſon ſo offending, ſhall, upon Conviction thereof upon Indictment or Information, be deemed guilty of a Miſdemeanor, and ſhall ſuffer and ſuch Perſon ſhall be and is and are hereby declared to be incapable of ſerving His Majeſty in any Office or Employment, Civil or Military, or in His Majeſty's Revenue. 38

Mode of giving ſuch Notice when Collector, &c. abſconds.

Provided always, and be it Enacted, That in caſe ſuch Collector, Clerk, or other Perſon, ſhall abſcond or conceal himſelf, ſo that a perſonal Demand cannot be made for any ſuch Books of Account, a Notice or Demand in Writing for ſuch Books ſhall be affixed to the principal Door of the Office of the Collector to whoſe Office ſuch Books belonged, and ſhall be publiſhed in the Dublin Gazette for the Space of and ſuch Notice or Demand, ſo affixed and publiſhed, ſhall be deemed and taken to be as effectual in Law, to all Intents, Conſtructions, and Purpoſes, as if a perſonal Demand for ſuch Books had been made on ſuch Collector, Clerk, or other Perſon; and ſuch Collector, Clerk, or other Perſon may be proceeded againſt accordingly. 39

Abſtracts and Accounts ſhall be Evidence againſt Collectors.

And be it further Enacted, That every Abſtract and Account relating to the Revenues under the Management of the Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, tranſmitted to the proper Officer by or on Behalf of any Collector of Cuſtoms or Exciſe in Ireland, and alſo every Account relative to the Receipts of ſuch Collector ſettled by the Accountant General, or his Deputy, relating to the ſaid Revenues reſpectively, ſhall, in all Actions or Suits commenced or to be commenced againſt the Sureties of ſuch Collector, be allowed in all Courts of Law and Equity as Evidence of the Debt and Arrears by ſuch Abſtract or Account reſpectively appearing to be due to His Majeſty.

On Enquiry into Miſconduct of Officers, Wit-

And be it further Enacted, That in all Caſes where any Complaint, touching the Conduct of any Officer appointed by or acting under the ſaid Commiſſioners

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Commiſſioners of Cuſtoms and Port Duties, or the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively ſhall be made to the ſaid Commiſſioners reſpectively, and they ſhall judge it expedient and neceſſary to enquire into the Conduct of ſuch Officer or Officers, it ſhall be lawful for ſuch Commiſſioners reſpectively, or any Officers by them reſpectively authorized for the Purpoſe, to proceed to examine into the Matter of ſuch Charge, by ſummoning or cauſing Parties and Witneſſes to be ſummoned to appear before them, by Summons in Writing under the Hand of any of the ſaid Commiſſioners reſpectively, or ſuch Officers authorized as aforeſaid, ſuch Summons to be left at the uſual Place of Abode of ſuch Parties or Witneſſes, and to examine ſuch Witneſſes upon Oath; and in caſe any Perſon duly ſummoned as aforeſaid to be a Witneſs and to give Teſtimony as aforeſaid, ſhall wilfully neglect or refuſe to appear, or ſhall refuſe to make Oath concerning the Matter in queſtion, or making Oath ſhall refuſe to anſwer any Queſtions which ſhall be put to him or her, touching the Matter in queſtion, ſuch Perſon ſhall for every Time he or ſhe ſhall ſo offend, forfeit the Sum of Provided always, that no Perſon or Perſons who may give Teſtimony concerning any Matter which ſhall be enquired into, ſhall be ſubject and liable to any Forfeiture, Fine, or Puniſhment, which he, ſhe, or they may have reſpectively incurred or be ſubject to, by reaſon of any Criminality in ſuch Perſon or Perſons in the Matter ſo enquired into, or be in anywiſe proſecuted or ſued for the ſame.

Neſſes ſummoned ſhall attend and giveEvidence.

And be it further Enacted, That if any Officer appointed by, or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties, or the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, ſhall directly or indirectly, by himſelf or any Perſon for his Uſe and Benefit, make any colluſive Seizure, or ſhall deliver up, or ſhall make any Agreement to deliver up, or not to ſeize any Ship or Veſſel, or any Goods liable to Forfeiture under any Act or Acts in force in Ireland, relating to any of the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them; or if any Officer appointed by or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties, or the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, ſhall by himſelf or any other Perſon aſk, or ſhall directly or indirectly take or receive any Bribe, Gratuity, Recompence, or Reward, or any Promiſe thereof, for the Non-performance or Neglect of his Duty, under any Act or Acts in force in Ireland, relating to any of the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, every ſuch Officer ſo offending ſhall, upon Conviction thereof upon Indictment or Information, be deemed guilty of a Miſdemeanor, and ſhall ſuffer and ſuch Perſon ſhall be and is hereby declared to be incapable of ſerving His Majeſty in any Office or Employment, Civil or Military, or in His Majeſty's Revenue; and if any Perſon whatſoever ſhall directly or indirectly give or offer, or promiſe to give any Bribe, Recompence, or Reward to, or ſhall make or attempt to make any colluſive or other Agreement with any ſuch Officer, to do, conceal, or connive at any Act or Acts, whereby the Proviſions of any Act or Acts in force in Ireland, relating to any of the Revenues, Matters, and Things, under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, may or ſhall be evaded or broken, or any Duty payable to His Majeſty may or ſhall be withheld or evaded, every ſuch

Officer aſking or taking Bribe ſhall be guilty of Miſdemeanor, and be incapacitated; and Perſon offering or giving liable to Penalty.

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ſuch Perſon ſhall for each and every ſuch Offence (whether the ſaid Offer, Promiſe, or Agreement ſhall be accepted or performed or not) forfeit the Sum of and any Licence previouſly granted to any ſuch Perſon or Perſons to manufacture or deal in any exciſeable Goods, Wares, or Merchandize, ſhall, on Conviction for ſuch Offence, become abſolutely void to all Intents and Purpoſes, and ſuch Perſon or Perſons ſhall from thenceforth be incapable of having or taking any ſuch Licence in future. 42

Officers reſiſted may oppoſe Force to Force.

And, for the more effectual Protection of Officers of the Revenue in the Diſcharge of their Duty; BE it Enacted, That if any Perſon or Perſons, armed with Guns, Piſtols, Cutlaſſes, Clubs, Sticks, or other offenſive Weapons, ſhall hinder, moleſt, or reſiſt any Officer or Officers appointed by or acting under the ſaid Commiſſioners, in the Execution of his or their Duty, by beating, maiming, or wounding any ſuch Officer or Officers, or any Perſon or Perſons acting in his or their Aſſiſtance, it ſhall and may be lawful for any ſuch Officer or Officers, and all Perſons by them called to their Aſſiſtance, who are ſo reſiſted or moleſted, to oppoſe Force to Force, and to endeavour, by the ſame Methods that are violently uſed againſt him or them, to defend himſelf or themſelves, and to execute the Duty of his or their Office; and if any Perſon or Perſons ſo hindering, moleſting, or reſiſting as aforeſaid, any ſuch Officer or Officers, or his or their Aſſiſtants, ſhall in ſo doing be wounded, maimed, or killed, and ſuch Officer or Officers, or his or their Aſſiſtants, ſhall be ſued, moleſted, or proſecuted, for or on account of ſuch wounding, maiming, or killing, ſuch Officer and Officers, and Perſon or Perſons acting in his or their Aſſiſtance, ſhall and may plead the General Iſſue, and give this Act and the ſpecial Matter in Evidence in his and their Defence; and all His Majeſty's Juſtices of the Peace, and other Juſtices and Perſons having competent Authority, before whom any ſuch Officer or Officers, or other Perſon or Perſons acting in his or their Aſſiſtance, ſhall or may be brought for or on account of any ſuch wounding, maiming, or killing as aforeſaid, are hereby authorized and empowered, enjoined and required, to admit every ſuch Officer and Officers, Perſon and Perſons ſo brought before him or them, to Bail; any Law, Uſage, or Cuſtom to the contrary notwithſtanding. 43

All Subjects required to aſſiſt Revenue Officers.

And be it further Enacted, That all Juſtices of the Peace, Mayors, Bailiffs, Sovereigns, Conſtables, Headboroughs, and all the King's Majeſty's Officers, Miniſters, and Subjects, ſerving under His Majeſty by Commiſſion, Warrant, or otherwiſe in Ireland, ſhall be aiding and aſſiſting to all and every Perſon and Perſons who are or ſhall be appointed to manage or collect the Revenues under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, and the Officers appointed by or acting under the ſaid Commiſſioners reſpectively, and their reſpective Deputies, in the due Execution of all and every Act and Thing required and enjoined by this Act, or by any other Act or Acts of Parliament in force in Ireland, relating to the ſaid Revenues reſpectively, and the due Collection thereof, and all ſuch Perſons as ſhall be aiding and aſſiſting under them in the due Execution thereof, ſhall be defended and ſaved harmleſs by virtue of this Act; and the proper Officers of His Majeſty's Court of Exchequer in Ireland are hereby authorized, on Application made to them by any known Solicitor of the ſaid Revenues, or either of them, upon the producing an Order ſigned by the ſaid Commiſſioners of Cuſtoms and Port Duties, or by the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, or any of them, to iſſue Writs of Aſſiſtance under the Seal of His Majeſty's Court of Exchequer, to authorize the Officers 44

of

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of Cuſtoms or Exciſe reſpectively, to require and demand the Aid and Aſſiſtance of His Majeſty's Officers, Miniſters, and Subjects, as hereinbefore mentioned: Provided always, that ſuch Writs of Aſſiſtance ſhall not be granted to any Officer under the Degree of a Surveyor, unleſs ſuch Officer ſhall have a written Order, ſigned by ſome ſuperior Officer appointed by or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties, or the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, of the Degree of a Surveyor at leaſt.

Penalty on Conſtable refuſing or neglecting to aſſiſt, or Impriſonment.

And be it further Enacted, That if any Conſtable who ſhall refuſe or neglect to attend and aſſiſt any Officer appointed by or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties, or the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, in the Execution of his Duty, upon Requeſt made by ſuch Officer in any Matter relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners reſpectively, where by Law the Preſence of a Conſtable is made neceſſary, ſuch Conſtable ſhall for every Refuſal or Neglect forfeit the Sum of and in Default of Payment thereof, ſhall ſuffer Impriſonment.

Conſtable may continue Aſſiſtance into neighbouring Diſtricts.

And be it further Enacted, That it ſhall and may be lawful for every Conſtable or other Peace Officer, who ſhall have begun to aſſiſt any Officer appointed by or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties, or the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them of the Cuſtoms or Exciſe, in the Execution of his Duty, in any Place where ſuch Conſtable or other Peace Officer ſhall have Juriſdiction by Law, to continue ſuch his Aſſiſtance in any other Place; and he ſhall be deemed a Conſtable, and have Juriſdiction accordingly in ſuch laſt-mentioned Place for the Purpoſe of continuing ſuch Aſſiſtance.

Perſons oppoſing or obſtructing Officers, guilty of a Miſdemeanor.

And be it further Enacted, That if any Officer or Officers of His Majeſty's Navy, or any Officer or Officers appointed by or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties, or the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, being on Shore, or going on board, or returning from on board, or being on board any Ship, Boat, or Veſſel within the Limits of any Port, Harbour, or Creek of Ireland, or within Leagues from the Coaſt of Ireland, ſhall be oppoſed, obſtructed, or aſſaulted, in the due Execution of his or their Office or Duty, by any Perſon or Perſons, either by Day or by Night, every ſuch Perſon or Perſons ſo oppoſing, obſtructing, or aſſaulting the ſaid Officer or Officers in the due Execution of his or their Duty, and all ſuch as ſhall act in his or their Aid or Aſſiſtance, ſhall and may be carried and conveyed before any one of His Majeſty's Juſtices of the Peace reſiding near to the Place where ſuch Offence ſhall be committed, or where ſuch Perſon or
46 Perſons ſhall be apprehended, and ſuch Juſtice ſhall, upon the Oath of one or more credible Witneſs or Witneſſes, commit ſuch Perſon to the next County Gaol, there to remain until the next Court of Oyer and Terminer or Gaol Delivery, or until ſuch Perſon ſhall be delivered by due Courſe of Law; and in caſe an Indictment ſhall be found againſt ſuch Perſon or Perſons, ſuch Perſon or Perſons ſhall forthwith plead thereto without having Time to traverſe the ſame, and if duly convicted thereof ſhall be deemed guilty of a Miſdemeanor, and ſhall ſuffer ſuch Puniſhment as ſhall be awarded by the Court before whom ſuch Offender ſhall be convicted.

Officers ſpecially appointed, ſhall be conſidered as the proper Officers.

And be it further Enacted, That whenever it ſhall happen that any Perſon ſhall be appointed or directed by the ſaid Commiſſioners of Cuſtoms and Port Duties, or by the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively,

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reſpectively, to do, perform, or execute any Buſineſs or Duty in Matters relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, the Perſon ſo appointed or directed ſhall, to all Intents and Purpoſes, be held and conſidered to be the proper Officer for the Purpoſes for which he was ſo appointed or directed; and that in any Matter or Suit relating to the Duty performed by the Perſon ſo appointed or directed, all Books or Papers of ſuch Perſon ſo appointed or directed ſhall, to all Intents and Purpoſes, be deemed and taken to be, and ſhall be read and admitted in Evidence as the Books and Papers of the proper Officer.

Penalty for ſhooting at Revenue Officers.

And be it further Enacted, That if any Perſon or Perſons upon the Shore or on board any Ship, Veſſel, or Boat, ſhall maliciouſly ſhoot at or upon any Ship, Veſſel, or Boat belonging to His Majeſty's Navy, or in the Service of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes within the Limits of any Port, Harbour, or Creek of Ireland, or within Leagues from any Part of the Coaſt of Ireland; or if any Perſon or Perſons being on Shore or on board any Ship, Veſſel, or Boat, ſhall maliciouſly ſhoot at, maim, or wound any Officer or Officers of His Majeſty's Navy, or any Officer or Officers appointed by or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties, or the ſaid Commiſſioners of Inland Exciſe and Taxes, whether attempting to go on board, or being on board, or returning from on board any Ship, Veſſel, or Boat, or otherwiſe acting in the due Execution of his or their Duty on Shore, or within the Limits of any Port, Harbour, or Creek of Ireland, or within Leagues from any Part of the Coaſt of Ireland, or ſhall maliciouſly ſhoot at, maim, or wound any Perſon or Perſons aiding or aſſiſting ſuch Officer or Officers in the Execution of his or their Duty as aforeſaid, then every Perſon ſo offending, and all and every Perſon being aiding, abetting, or aſſiſting therein, ſhall, being thereof legally convicted, be adjudged guilty of Felony, and ſhall ſuffer Death without Benefit of Clergy. 47

Penalty on Offenders not ſurrendering when indicted, and required to ſurrender by the Privy Council.

And be it further Enacted, That if any Perſon or Perſons ſhall be charged with being guilty of any of the Offences made Felony by this Act, before any one or more of His Majeſty's Juſtices of the Peace, or before one of His Majeſty's Juſtices of the Court of King's Bench in Ireland, if the Offence be committed in Ireland, or within the Limits of any of the Ports thereof, or within Leagues of the Coaſt thereof, by Information of one or more credible Perſon or Perſons upon Oath by him or them to be ſubſcribed, and ſhall be indicted for the ſame in the County where the Offence ſhall have been committed, if committed within the Body of any County, or in any County in Ireland, if the Offence ſhall have been committed at Sea, and within Leagues of the Coaſt thereof, the Clerk of the Crown where ſuch Indictment ſhall be found, ſhall return ſuch Indictment and Information to the Clerk of His Majeſty's Moſt Honourable Privy Council in Ireland, or his Deputy or Deputies, who is and are hereby required to lay the ſame, as ſoon as conveniently may be, before the Lord Lieutenant, or other Chief Governor or Governors of Ireland for the Time being, and the Privy Council of Ireland, whereupon it ſhall be lawful for the ſaid Lord Lieutenant, or other Chief Governor or Governors, to make his or their Order in the ſaid Privy Council, thereby requiring and commanding ſuch Offender or Offenders to ſurrender him, her, or themſelves, within the Space of Days after the firſt Publication thereof in the Dublin Gazette, to the Lord Chief Juſtice, or any other of His Majeſty's Juſtices of the Court of King's Bench in Ireland, 48

or

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49 or to any one of His Majeſty's Juſtices of the Peace in Ireland, if the Offence be committed in Ireland, or within the Limits of any of the Ports thereof, or within Leagues of the Coaſt thereof, who is hereby required, upon ſuch Offender or Offenders ſurrendering him, her, or themſelves, to commit him, her, or them, without Bail or Mainprize, to the County Gaol, or to the Gaol or Priſon of the Place where he, ſhe, or they ſhall ſo ſurrender, to the End that he, ſhe, or they may be forthcoming to anſwer the Offence or Offences wherewith he, ſhe, or they ſhall ſtand charged, according to due courſe of Law; which Order the ſaid Clerk of His Majeſty's Privy Council, or his Deputy or Deputies, ſhall cauſe to be forthwith printed and publiſhed in two ſucceſſive Dublin Gazettes, to be forthwith tranſmitted to the Sheriff of the County where the Offence ſhall be committed, if the ſame ſhall be committed in any County; and if the Offence ſhall not be committed in any County, but within the Limits of any Port as aforeſaid, or within Leagues of the Coaſts of any Part of Ireland, to be tranſmitted to the Sheriff of any County in Ireland near to the Place where ſuch Offence ſhall be committed, which Sheriff ſhall, within after the Receipt thereof, cauſe the ſame to be proclaimed between the Hours of in the Morning and in the Afternoon, in the Market Places, upon the reſpective Market Days of the two Market Towns in the ſame County in which or near to the Place where ſuch Offence ſhall have been committed, and a true Copy of ſuch Order ſhall be affixed upon ſome public Place in ſuch Market Towns; and in caſe ſuch Offender or Offenders ſhall not ſurrender himſelf, herſelf, or themſelves, purſuant to ſuch Order of the Lord Lieutenant or other Chief Governor or Chief Governors of Ireland for the Time being, to be 50 made in Council as aforeſaid, he, ſhe, or they, ſo neglecting or refuſing to ſurrender him, her, or themſelves as aforeſaid, or eſcaping after ſuch Surrender, ſhall from the Day appointed for his, her, or their Surrender as aforeſaid, be adjudged, deemed, and taken to be convicted and attainted of Felony, and ſhall ſuffer Pains of Death as in Caſes of a Perſon convicted and attainted by Verdict and Judgment of Felony, without Benefit of Clergy, if the Offence be charged to have been committed in Ireland, or within the Limits of any of the Ports thereof, or within Leagues of the Coaſt thereof; and that it ſhall and may be lawful to and for the ſaid Court of King's Bench, or the Juſtices of Oyer and Terminer or General Gaol Delivery for the County or Place where ſuch Perſon or Perſons ſhall be, to award Execution againſt ſuch Offender or Offenders, in ſuch Manner as if he, ſhe, or they, had been convicted and attainted in the ſaid Court of King's Bench, or before ſuch Juſtices of Oyer and Terminer or General Gaol Delivery reſpectively, if the Offence be charged to have been committed within Ireland, or within the Limits of any of the Ports thereof, or within Leagues of the Coaſt thereof.

Party apprehended after Time for ſurrender, may plead *ore tenus* that he was out of the Kingdom.

Provided always, and be it Enacted, That it ſhall and may be lawful to and for any Perſon ſo neglecting or refuſing to ſurrender himſelf, herſelf, or themſelves as aforeſaid, to plead *ore tenus* in Arreſt of ſuch Execution, that he or ſhe was at the Time of iſſuing ſuch Proclamation, and continued to be until the Expiration of ſuch Days as aforeſaid, out of Ireland, and ſhall aver that he or ſhe did not fly for the Offence wherewith he or ſhe ſhall ſtand charged as aforeſaid, and thereupon a Jury ſhall be impannelled to try and determine ſuch Plea; and if ſuch Plea ſhall be found for the Priſoner or Priſoners, then and in ſuch Caſe he, ſhe, or they ſhall forthwith 51 plead to the Indictment for the Offence wherewith he, ſhe, or they ſhall ſtand charged as aforeſaid, and ſhall be tried for ſuch Offence in like Manner as if he, ſhe, or they had ſurrendered himſelf, herſelf, or themſelves in due Time after ſuch Proclamation as aforeſaid.

229. And

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Penalty on concealing Offenders proclaimed: Felony punishable by Transportation.

And be it further Enacted, That if any Perſon ſhall, after the Expiration of the Time appointed as aforeſaid for the Surrender of any ſuch Offender, harbour, receive, conceal, aid, abet, or ſuccour ſuch Offender, knowing him or her to have been ſo charged as aforeſaid, and to have been required to ſurrender by ſuch Order or Orders as aforeſaid, and not to have ſurrendered purſuant to ſuch Order or Orders, every ſuch Perſon being proſecuted for the ſame within one Year after ſuch harbouring, receiving, concealing, aiding, abetting, or ſuccouring, and lawfully convicted thereof, ſhall be guilty of Felony, and ſhall be tranſported for the Space of Years: Provided nevertheleſs, and it is hereby Declared, that nothing herein contained ſhall be conſtrued to prevent or hinder any Judge, Juſtice of the Peace, Magiſtrate, Officer, or Miniſter of Juſtice, from taking, apprehending, and ſecuring any ſuch Offender, for requiring whoſe Surrender ſuch Order in Council ſhall be made as aforeſaid, by the ordinary Courſe of Law; and if any ſuch Offender, for requiring whoſe Surrender ſuch Order in Council ſhall be made as aforeſaid, ſhall be taken and ſecured in order to be brought to Juſtice before the Expiration of the Time within which ſuch Offender ſhall be required to ſurrender by ſuch Order in Council, then and in ſuch Caſe no further Proceedings ſhall be had upon ſuch Order made in Council againſt ſuch Offender ſo taken and ſecured as aforeſaid, but ſuch Offender ſhall be brought to Trial by due Courſe of Law.

Offenders may be proceeded againſt by due Courſe of Law.

Penalty on oppoſing Officer in ſeizing Goods, or deſtroying, &c. Goods ſeized, firſt Offence,

ſecond,

And be it further Enacted, That if any Perſon ſhall aſſault or beat any Officer appointed by or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties, or the ſaid Commiſſioners of Inland Exciſe and Taxes, or any Aſſiſtant of any ſuch Officer, in the ſeizing, diſtraining, or ſecuring any Goods or Merchandize under or by virtue of any Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, and of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, or ſhall by Force or Violence reſcue or carry away, or ſhall procure to be reſcued or carried away any ſuch Goods or Merchandize after ſuch Seizure, diſtraining, or ſecuring, or ſhall at or after ſuch Seizure, diſtraining, or ſecuring, deſtroy or damage ſuch Goods or Merchandize, or any Part of them, then and in every ſuch Caſe every Perſon ſo offending, being thereof legally convicted, ſhall for the firſt Offence forfeit the Sum of and upon failure of Payment thereof ſhall ſuffer Impriſonment for the Space of and for the ſecond Offence ſhall be tranſported for the Term of Years. 52

Recognizance of Parties charged with Misdemeanors

And be it further Enacted, That whenever any Perſon ſhall be arreſted or taken before any Juſtice of the Peace for any Offence declared to be a Miſdemeanor by any Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, ſuch Perſon ſhall in no Caſe be admitted to Bail, unleſs he ſhall firſt enter into a Recognizance, with Two ſufficient Sureties, to His Majeſty, His Heirs and Succeſſors, in the Sum of and the Sureties in each, conditioned that ſuch Perſon ſhall appear at the then next enſuing Court of Oyer and Terminer or General Gaol Delivery to be holden for the County in which the Offence was committed, or for which the Juſtice before whom he ſhall be brought ſhall act, and ſhall there anſwer and plead to any Indictment which may be found for ſuch Miſdemeanor, without traverſing the ſame, and ſuch Recognizance ſhall forthwith be tranſmitted to the Clerk of Aſſize, or other proper Officer of the Court of Oyer and Terminer or Gaol Delivery for ſuch County. 53

Provided

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Provided alſo, and be it Enacted, That no Perſon ſhall be proſecuted by Indictment or otherwiſe for any Offence declared to be a Miſdemeanor by this Act, or any Act or Acts in force in Ireland, relating to the Revenues of Cuſtoms or Exciſe, or any of the Revenues under the Management of the Commiſſioners of Cuſtoms and Port Duties, or Commiſſioners of Inland Exciſe and Taxes, unleſs the Proſecution for ſuch Offence ſhall be commenced within next after the Offence committed. Limitation for proſecuting Miſdemeanors.

And be it further Enacted, That no Writ or Proceſs ſhall be ſued out againſt any Officer or Officers of Cuſtoms or Exciſe, or againſt any Officer or Officers appointed by or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties, or the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, or againſt any Perſon or Perſons acting by Order, or in Aid of ſuch Officer or Officers for any Matter or Thing done in the Execution, or by reaſon of this or any other Act or Acts of Parliament in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, until Notice of Action againſt Officers.

54 next after Notice in Writing ſhall have been delivered to him or them, or left at the uſual Place of his or their Abode, by or from the Attorney or Agent for the Perſon who intends or intend to ſue out ſuch Writ or Proceſs as aforeſaid, in which Notice ſhall be clearly and explicitly contained and expreſſed the Cauſe of Action, the Time when, and Place where ſuch alledged Cauſe of Action ſhall have accrued, the Name and Place of Abode of the Perſon or Perſons in whoſe Name or Names ſuch Action is intended to be brought, and the Name and Place of Abode of the ſaid Attorney or Agent.

And be it further Enacted, That it ſhall and may be lawful to and for any ſuch Officer or Officers, or other Perſon or Perſons acting in his or their Aid, to whom ſuch Notice ſhall be given as aforeſaid, at any Time within after ſuch Notice ſhall have been given, to tender or cauſe to be tendered Amends to the Perſon or Perſons complaining, or to his, her, or their Attorney or Agent; and in caſe ſuch Amends ſhall not be accepted, to plead ſuch Tender in bar to any Action to be brought againſt him or them grounded upon ſuch Writ or Proceſs, together with the Plea of Not Guilty, and any other Plea or Pleas, with leave of the Court in which ſuch Action ſhall be brought; and if upon Iſſue joined thereon, the Jury ſhall find the Amends ſo tendered to have been ſufficient, then they ſhall give a Verdict for the Defendant or Defendants; and in ſuch Caſe, or in caſe the Plaintiff or Plaintiffs ſhall become nonſuited, or ſhall diſcontinue ſuch 55 Action, or in caſe Judgment ſhall be given for ſuch Defendant or Defendants upon Demurrer or otherwiſe, then ſuch Defendant or Defendants ſhall be entitled to the like Coſts as he or they would have been entitled to in caſe he or they had pleaded the General Iſſue only; and if upon Iſſue ſo joined, the Jury ſhall find that no Amends were tendered, or that the ſame were not ſufficient, and alſo againſt the Defendant or Defendants on ſuch other Plea or Pleas, then they ſhall give a Verdict for the Plaintiff or Plaintiffs. Tender of Amends.

Provided always, and be it Enacted, That no Plaintiff or Plaintiffs in any Caſe where an Action ſhall be founded by any Act done by the Defendant or Defendants, ſhall be permitted to produce any Evidence of any Cauſe of ſuch Action, except ſuch as ſhall be contained in ſuch Notice to be given as aforeſaid; nor ſhall any Verdict be given againſt ſuch Defendant or Defendants, unleſs it ſhall be proved, on the Trial of ſuch Action, that

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ſuch Notice was given; and in Default of ſuch Proof, the Defendant or Defendants in ſuch Action ſhall have a Verdict, and recover Coſts as aforeſaid.

Payment of Money into Court.

And be it further Enacted, That in caſe any ſuch Officer or Officers, or other Perſon or Perſons acting in his or their Aid, ſhall neglect to tender Amends, or ſhall have tendered inſufficient Amends before the Action brought, it ſhall and may be lawful for him or them, by leave of the Court in which ſuch Action ſhall be brought, at any Time before Iſſue joined, to pay into ſuch Court ſuch Sum or Sums of Money as he or they ſhall think fit, whereupon ſuch Proceedings, Orders, and Judgments ſhall be had, made, and given, in and by ſuch Court, as in other Actions where the Defendant is allowed to pay Money into Court.

Limitation of Actions for Matters done under Revenue Acts.

—General Iſſue;—Treble Coſts,—Notice by Defendant of producing any Record.

And be it Enacted, That in caſe any Action or Suit ſhall be brought and commenced againſt any Perſon or Perſons for any Matter or Thing by him or them done in the execution or by reaſon of any Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, ſuch Action or Suit ſhall be commenced within after the alledged Cauſe of Action ſhall accrue, and ſhall be laid in the proper County where ſuch alledged Cauſe of Action ſhall have ariſen, and the Defendant or Defendants in ſuch Action may plead the General Iſſue; or in caſe the Action ſhall be an Action of Replevin, may avow generally that he or they took the Goods in the Declaration mentioned, as an Officer or Officers appointed by or acting under the ſaid Commiſſioners of Cuſtoms and Port Duties, or the ſaid Commiſſioners of Inland Exciſe and Taxes, as the Caſe may be, and may give ſuch Act or Acts, and the ſpecial Matter in Evidence, at any Trial to be had thereon, and that the ſame was done in purſuance of and by Authority of ſuch Act or Acts; and if a Verdict ſhall paſs for the Defendant or Defendants, or if the Plaintiff or Plaintiffs ſhall become nonſuited, or diſcontinue his, or her, or their Action or Proſecution, or if Judgment ſhall be given againſt ſuch Plaintiff or Plaintiffs upon Demurrer or otherwiſe, then ſuch Defendant or Defendants ſhall have Coſts againſt ſuch Plaintiff or Plaintiffs: Provided always, that ſuch Officer or Officers, his or their Attorney or Attornies, ſhall at leaſt Days before ſuch Trial, in caſe ſuch Officer or Officers ſhall on ſuch Trial give any Record or Records in Evidence, give Notice in Writing to the Plaintiff, or his or her Attorney, what Record or Records he or they intend to give in Evidence on ſuch Trial. 56 57

Notice of Trial in all ſuch Actions.

And be it further Enacted, That in all ſuch Suits and Actions for any Matter or Thing done in the execution or by reaſon of any Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, the Plaintiff or Plaintiffs in every ſuch Suit or Action, ſhall give Notice of Trial at leaſt Days before the Trial of any ſuch Action or Suit, to the Defendant or Defendants, or his or their Attorney or Attornies, and that in like Manner if the Trial of any ſuch Suit or Action ſhall be brought on by Proviſo, the like Notice ſhall be given by ſuch Defendant or Defendants to the Plaintiff or Plaintiffs, and his or their Attorney or Attornies.

Commiſſioners of Cuſtoms empowered to take Lands for Light-houſes.

And whereas it is neceſſary that the ſaid Commiſſioners of Cuſtoms and Port Duties, and the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, ſhould be enabled to take Lands and Tenements for building Houſes,

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Houſes, Offices, Warehouſes, Lighthouſes, Watch Houſes, or other Accommodations for the Buſineſs of the Revenue; BE it Enacted, That it ſhall be lawful for all Perſons, Bodies Politic and Corporate, Tenants in Tail, Tenants for Life, Infants by their Guardians, and the Guardians and Committees of Lunatics and Idiots, Femes Covert with their Huſbands, by Leaſes or Deeds indented and inrolled, to demiſe for any Term of Years to His Majeſty, or to the ſaid Commiſſioners reſpectively for the Time being, or to ſuch Perſon or Perſons as the ſaid Commiſſioners reſpectively, or any
58 of them reſpectively ſhall appoint, in Truſt, and to and for the Uſe of His Majeſty, any Lands not exceeding in any one Place Acres, Plantation Meaſure, with the Tenements thereon, together with ſuch Paſſage or Road as may be neceſſary to ſuch Buildings, not exceeding in Breadth, without Fine or other Conſideration, ſave only the yearly Rent reſerved: Provided always, that if ſuch Land be any Part of any Fair, Green, or Market Place, or within the Precincts of any City, Town Corporate, Borough, or Manor, having a Right to return Citizens or Burgeſſes to Parliament, or of any Quay, Pier, or Dock, or any Part of any Town or Village actually built upon any Part of a Demeſne, or of any Lawn, Garden, Orchard, Yard, planted Walk or Avenue to a Houſe, or of any Park or Paddock for Deer, not more of ſuch Land ſhall be demiſed than is abſolutely neceſſary for ſuch Purpoſes as aforeſaid: Provided always, that no Officer or Officers, or other Perſon or Perſons, reſiding on or inhabiting ſuch Lands or Tenements ſo taken, ſhall have, acquire, or exerciſe any Right of voting for Members to ſerve in Parliament for or by reaſon of ſuch inhabiting or Reſidence.

Power for compelling Perſons to diſpoſe of Lands.

And, in caſe any Perſon or Perſons ſhall refuſe to demiſe ſuch Lands or Tenements as aforeſaid to the ſaid Commiſſioners of Cuſtoms and Port Duties, or to the ſaid Commiſſioners of Inland Exciſe and Taxes reſpectively, or to ſuch Perſon or Perſons as the ſaid Commiſſioners reſpectively for the Time being, or any of them reſpectively ſhall appoint, or in caſe any Difference concerning the Rent for ſuch Lands or Tenements ſhall ariſe between the Perſons intereſted therein and the ſaid Commiſ-
59 ſioners reſpectively, or the Perſon or Perſons to be appointed as aforeſaid; BE it Enacted, That the ſaid Commiſſioners reſpectively, or ſuch Perſon or Perſons ſo appointed as aforeſaid, may apply to the Juſtices of Aſſize at the next General Aſſizes to be holden for the reſpective Counties, Towns, and Cities where ſuch Grounds ſhall reſpectively lie; or in caſe ſuch Grounds ſhall lie in the County of Dublin or County of the City of Dublin, then the ſaid Commiſſioners reſpectively, or ſuch Perſons may apply to the Chairman of the Seſſions of the Peace at the next General Seſſion or Adjournment thereof, to be held in and for the ſaid County, or to the Recorder of the County of the City of Dublin, as the Caſe may be; and the Juſtices of the ſaid Aſſizes or Chairman of the ſaid Seſſions, or Recorder reſpectively, ſhall, upon Application, cauſe a Jury to be then and there impannelled by the Sheriff of ſuch County, and cauſe ſuch Jury to be ſworn well and truly to aſſeſs the Value of ſuch Lands or Tenements, and the Rent to be given for the ſame, to the reſpective Proprietors and Occupiers thereof, according to their reſpective Intereſts therein; and the reſpective Parties ſhall have their lawful Challenges; and the ſaid Jury being ſo ſworn, ſhall, after Evidence on Oath given to them, by their Verdict aſcertain the Rent to be paid for ſuch Lands or Tenements to the reſpective Proprietors and Occupiers thereof, according to their reſpective Intereſts therein, and the ſaid Juſtices or Chairman, or Recorder reſpectively, ſhall give Judgment thereon, which Verdict and Judgment ſhall be concluſive and finally bind all Parties; and after ſuch Verdict and Judgment, the ſaid Commiſſioners,
60 or ſuch Perſon or Perſons as they or any of them ſhall appoint,

ſhall

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ſhall hold and enjoy ſuch Lands or Tenements for the Uſe of His Majeſty, during ſuch Term as the ſaid Commiſſioners ſhall judge neceſſary for the Purpoſes aforeſaid, paying for the ſame ſuch yearly Rent as ſhall be adjudged in Manner aforeſaid; and all Rents to be awarded by any Jury for ſuch Lands or Tenements, ſhall be duly paid by the Collectors of the Diſtricts in which the Lands reſpectively lie, to the Perſons entitled to receive the ſame: Provided always, that Notice in Writing ſhall be ſerved upon the Perſon or Perſons intereſted in ſuch Lands or Tenements, or left at his or their laſt Place of Abode, at leaſt before the ſaid Aſſizes or Seſſions of the Peace, or Adjournment thereof, ſpecifying the Lands and Tenements intended to be valued, and that Application will be made to the Juſtices, Chairman, or Recorder aforeſaid, as the Caſe may be, to have ſuch Lands and Tenements valued as aforeſaid, and that due Proof be made at ſuch Aſſizes or Seſſions of the Service of ſuch Notice.

Security for ſmuggled Goods declared void as between the Parties.

And be it further Enacted, That every Contract, Note, Bill, Bond, Judgment, Mortgage, or other Security whatever, entered into, made, given, or executed by any Perſon or Perſons, where the Whole or any Part of the Conſideration of any ſuch Security ſhall be for any Goods, Wares, or Merchandize ſubject and liable to any Duty on the Importation thereof, or to any Duty of Exciſe, or to any Duty whatever under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, and on which ſuch Duties ſhall not be fully paid or ſatisfied, or which ſhall have been illegally imported, ſhall, as between the Parties to any ſuch Security, and 61
as to all and every Perſon and Perſons having Notice that any ſuch Security was entered into, made, given, or executed for Goods, Wares, or Merchandize, the Duties on which were not fully paid or ſatisfied, or which were illegally imported, be utterly void to all Intents and Purpoſes whatſoever.

Quaker's Affirmation may be accepted in lieu of an Oath.

And be it further Enacted, That in every Caſe in which an Oath or Affidavit is by this Act, or any other Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, required to be taken or ſubſcribed, if the Perſon required to take or ſubſcribe the ſame ſhall be a known Quaker, then and in every ſuch Caſe the Officer or Officers empowered by Law to adminiſter ſuch Oath, or to take ſuch Affidavit, ſhall, in lieu thereof, adminiſter and receive the ſolemn Affirmation of ſuch known Quaker; any Act or Acts to the contrary notwithſtanding.

Officers required to adminiſter Oaths, and empowered ſo to do. Penalties on Perjury.

And be it further Enacted, That in all Caſes where any Affidavit, Oath, or Affirmation is by this Act or any Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, required and directed to be taken or ſubſcribed, or to be adminiſtered or received, it ſhall and may be lawful for the Officer or other Perſon or Perſons by or before whom ſuch Oath or Affirmation is required to be adminiſtered, taken, or ſubſcribed, and ſuch Officer or other Perſon or Perſons is and are hereby authorized, empowered, and required to adminiſter and receive ſuch Oath or Affirmation accordingly; and if any Perſon who ſhall take or ſubſcribe any ſuch 62
Oath or Affirmation ſhall wilfully and knowingly ſwear or affirm falſely therein, every ſuch Perſon, being duly convicted thereof, ſhall ſuffer the Pains and Penalties to which Perſons guilty of wilful and corrupt Perjury are or ſhall be ſubject by any Law in force in Ireland; and if any Perſon ſhall corruptly procure or ſuborn any other Perſon or Perſons to ſwear or affirm

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affirm falſely in any ſuch Oath, Affidavit, or Affirmation, every ſuch Perſon being duly convicted of ſuch procuring or ſuborning ſhall for every ſuch Offence incur and ſuffer ſuch Penalties, Forfeitures, Pains, and Diſabilities, as Perſons convicted of Subornation of Perjury are reſpectively liable unto by any Law in force in Ireland.

All Penalties under Revenue Laws ſhall be payable in Britiſh Currency, recoverable under Cuſtoms and Exciſe Acts, 14 & 15 Car. II. c. 8.

And be it further Enacted, That all and every the Fines, Penalties, and Forfeitures inflicted by this Act, or any other Act or Acts in force in Ireland, relating to the Revenues, Matters, and Things under the Management of the ſaid Commiſſioners of Cuſtoms and Port Duties, or of the ſaid Commiſſioners of Inland Exciſe and Taxes, or either of them, ſhall be paid and recovered in Britiſh Currency, and ſhall and may be ſued, recovered, and levied, and applied in ſuch Manner and Form, and by ſuch Ways and Means, and with ſuch Powers and Authorities as are preſcribed, directed, and appointed in and by the ſaid Act made in the Parliament of Ireland in the fourteenth and fifteenth Years of the Reign of his late Majeſty King Charles the Second, intituled, "An Act for ſettling of the Exciſe or "new Impoſt upon his Majeſty, his Heirs and Succeſſors, according to the "Book of Rates therein inſerted," or in and by the ſaid Act of Parliament
63 made in Ireland in the ſaid fourteenth and fifteenth Years of his ſaid late Majeſty King Charles the Second, intituled, "An Act for ſettling the Sub-"ſidie of Poundage, and granting a Subſidie of Tunnage and other Sums of "Money unto his Royal Majeſtie, his Heirs and Succeſſors, the ſame to be "paid upon Merchandizes imported and exported into and out of the King-"dom of Ireland, according to a Book of Rates hereunto annexed," or in and by any other Act or Acts in force in Ireland, relating to the ſaid Revenues, Matters, and Things, or either of them, as fully and effectually, to all Intents, Conſtructions, and Purpoſes, as if the ſame were particularly mentioned and expreſſed, and re-enacted in this Act, with like Remedy of Appeal to and for the Party or Parties who ſhall think him, her, or themſelves aggrieved or injured, as is provided in and by the ſaid Act of Exciſe, or any other Act or Acts in force in Ireland, relating to the ſaid Revenues, Matters, and Things, or either of them.

Forfeitures and Offences incurred or committed before ſhall be proceeded for under exiſting Acts.

And be it further Enacted, That all Forfeitures and Penalties incurred, and all Offences whatſoever committed before the
under any Act or Acts in force in Ireland at the time of the paſſing of this Act, relating to the Revenues of Cuſtoms and Port Duties, or to the Revenues of Inland Exciſe and Taxes reſpectively, and all Trials and Informations relating to ſuch Forfeitures, Penalties, and Offences, ſhall be recovered, and ſhall be heard, tried, and determined and proceeded in, in ſuch Manner as the ſame might have been recovered, heard, tried, determined, and proceeded in, if this Act had not been had or made; and that the ſeveral Acts relating to the ſaid Revenues,
64 or either of them, in force in Ireland at the Time of the paſſing of this Act, ſhall, as to all ſuch Penalties, Forfeitures, and Offences, Trials, and Informations, be and continue in force until ſuch Forfeitures and Penalties ſhall be recovered, and ſuch Offences ſhall be finally heard, tried, and determined, according to the Proviſions, Directions, and Regulations in the ſaid Acts, or any of them reſpectively contained.

Commencement of the Act.

And be it further Enacted, That this Act ſhall commence and take Effect upon and from the

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(Ireland.)

A

B I L L

To provide for the better Execution of the ſeveral Acts relating to the Revenues, Matters, and Things under the Management of the Commiſſioners of Cuſtoms and Port Duties, and of the Commiſſioners of Inland Exciſe and Taxes in *Ireland*.

Ordered to be printed 19*th June* 1806.

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